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Date: June 26, 2002

To: County and District Superintendents
County and District Chief Business Officials
Charter School Administrators

From: Susie Lange, Deputy Superintendent
Finance, Technology, and Administration Branch

Subject: **2000-2001 Statewide Average Salaries and Expenditure Percentages
for the School Accountability Report Card**

Background

[Education Code](#) Section 35256 requires the governing board of each school district maintaining an elementary or secondary school to annually develop a School Accountability Report Card (SARC) for each school in the district. [Education Code](#) Section 41409.3 further requires the SARC to include the statewide average salaries of teachers and administrators for the appropriate size and type of district, as well as the corresponding salary and expenditure information for the school district. (Please be aware that while school districts maintaining a single school are required to prepare a SARC, they are not required to include comparative salary information in their SARC.)

To ensure that districts have the statewide information needed to complete the SARC, [Education Code](#) Section 41409 requires the Superintendent of Public Instruction to annually furnish school districts with the following statewide averages grouped by size and type of district:

- (1) Beginning, mid-range, and highest salary paid to teachers;
- (2) Salaries of school-site principals;
- (3) Salaries of district superintendents;
- (4) Percentage of expenditures allocated to salaries of teachers; and
- (5) Percentage of expenditures allocated to salaries of administrative personnel

Beginning, Mid-Range, and Highest Teacher Salaries

The SARC must include the beginning, mid-range, and highest salary paid to your district's teachers. For the beginning teacher salary, districts should use the salary actually paid to beginning teachers. If beginning teachers were not employed during the fiscal year reported, districts may use the salary that would have been paid to a beginning teacher. For the mid-range teacher salary, districts should select a teacher with ten years of experience and a bachelor's degree plus 60 semester units. If a district does not have any teachers with these exact qualifications, they may select a paid salary that approximates these qualifications. For a highest teacher salary, districts should select the highest paid teacher in the district. If no teacher has reached the highest step on the salary schedule, the amount will be less than the highest salary offered. The statewide averages for beginning, mid-range, and highest teacher salary paid, for the type and size of your district, must also be included in the SARC.

Calculation of Statewide Salary Averages

All statewide salary averages were derived from information collected on the form entitled, "2000-01 Salary and Benefits Schedule for the Certificated Bargaining Unit (Form J-90)." The averages reflect only those salaries in school districts that submitted Form J-90 (889 districts responded, representing about 85 percent of the school districts in the state). A weighted methodology was used to determine average paid salaries. For example, if one district employed five beginning teachers while another district employed one, equal significance was not given to both districts, but rather the district that employed five teachers was given five times the relative value as compared to the district which employed one teacher. This weighting was applied to all paid salaries to determine the averages.

School Site Principal and District Superintendent Salaries

The SARC must include the annualized average salary for your district's school site principals and the salary of your district superintendent. It should be noted that the district superintendent's salary does not include associate, assistant, or deputy superintendents, but only the district superintendent. Annualized statewide averages for school site principals and district superintendents for the type and size of your district must also be included in the SARC.

In some instances, a school district may have an employee who works either as a superintendent and principal, or as a principal and teacher. For these individuals, it may be difficult to establish a separate salary for each portion of their job. In such cases, the district may wish to estimate a full-time equivalent salary on the relative valuation of responsibilities in each capacity. For example:

Assume a half-time superintendent/half-time principal is earning \$90,000 per year. The district could simply report the superintendent and the principal both at \$90,000 ($\$90,000 \times 2 \times 50\%$), but this would not reflect the relative valuation of each position. More accurately, the district may choose to attach a higher valuation to the superintendent function. The superintendent's responsibilities could be estimated, for instance, to account for 60 percent of the total value. If this were the case, a full-time superintendent's salary would be valued at \$108,000 ($\$90,000 \times 2 \times 60\%$) and a full-time principal's salary at \$72,000 ($\$90,000 \times 2 \times 40\%$).

Percentage of Expenditures

The SARC must include the percentage of your districts' expenditures allocated to teacher salaries and the percentage allocated to administrative personnel salaries. The SARC must also include the statewide average percentages for teachers and administrative personnel. All data used to calculate the statewide average expenditure percentages allocated for teacher and administrator salaries are derived from information collected on the 2000-01 Form J-200 or standardized account code structure (SACS) year-end financial reports. The statewide average

expenditure percentages are determined by comparing teacher and administrator salaries to total expenditures, which are defined as object of expenditure classifications 1000 through 7399.

Teacher and administrator salaries are defined in the [California School Accounting Manual](#) as follows, listed by expenditure classification and type of salary:

Salary Classification	J-200 Object Code	SACS Object/Function Codes
Teacher Salaries:		
• Teachers	1100	1100/All Functions
Administrator Salaries:		
• School Administrators	1200	1300/Function 2700
• Supervisors	1300	1300/Functions 2100-2200, 3160, 4000-4900
• Superintendents	1700	1300/Functions 7100-7600
• Certificated Administrators	1800	1300/All Functions except 2100-2200, 2700, 3160, 4000-4900, and 7100-7600
• Classified Administrators	2200	2300/All Functions

Which year to use for SARC

The SARC should include district-level and statewide data from the same fiscal year. This Management Bulletin contains statewide data for the fiscal year 2000-01 and should be displayed along with 2000-01 district salary and expenditure percentage data. For districts that have already issued their 2000-01 SARC using 1999-2000 district and statewide averages and expenditure percentages, it is not necessary to issue another SARC.

Internet Access

This Management Bulletin has been prepared by the School Fiscal Services Division of the California Department of Education (CDE) and is available on our Web site at www.cde.ca.gov/fiscal/financial/corresp.htm. You can also go to our SARC Web site www.cde.ca.gov/oep/sarc for additional information.

Questions or Concerns

Should you have any questions relating to the enclosed salary data for teachers, principals, and superintendents, please contact the Office of Financial Accountability and Information Services at (916) 322-1770. Questions about other components of the SARC report should be directed to the Office of Policy and Evaluation at (916) 657-3702.

Notice

The guidance in this management bulletin is not binding on local education agencies or other entities. Except for the statutes, regulations, and court decisions that are referenced herein, this management bulletin is exemplary, and compliance with it is not mandatory. (See *Education Code* Section 33308.5)

Elementary School Districts

2000-2001 Statewide Average Salaries &
Expenditure Percentages for the School Accountability Report Card

Category	District Size		
	Small ADA <1,000	Medium ADA 1,000 to 4,999	Large ADA ≥5,000
Beginning Teacher Salary	\$32,843	\$34,611	\$35,222
Mid-range Teacher Salary	\$48,682	\$53,100	\$57,707
Highest Teacher Salary	\$55,974	\$65,312	\$70,135
School Site Principal Salary	\$71,251	\$80,909	\$89,033
District Superintendent Salary	\$90,588	\$109,512	\$129,527
Actual Percentage for Administrative Salaries	6.06%	5.90%	5.40%
Actual Percentage for Teacher Salaries	40.20%	43.49%	45.90%

High School Districts

2000-01 Statewide Average Salaries &
Expenditure Percentages for the School Accountability Report Card

Category	District Size		
	Small ADA <1,000	Medium ADA 1,000 to 3,999	Large ADA ≥4,000
Beginning Teacher Salary	\$32,843	\$33,859	\$35,124
Mid-range Teacher Salary	\$48,813	\$53,134	\$57,212
Highest Teacher Salary	\$59,603	\$67,718	\$71,349
School Site Principal Salary	\$76,471	\$88,469	\$99,782
District Superintendent Salary	\$94,630	\$110,625	\$138,750
Actual Percentage for Administrative Salaries	5.24%	5.66%	5.12%
Actual Percentage for Teacher Salaries	35.68%	38.56%	38.23%

Unified School Districts

2000-01 Statewide Average Salaries &
Expenditure Percentages for the School Accountability Report Card

Category	District Size				
	ADA <1,500	ADA 1,500 to 4,999	ADA 5,000 to 9,999	ADA 10,000 to 19,999	ADA ≥20,000
Beginning Teacher Salary	\$31,721	\$32,981	\$34,352	\$34,802	\$35,490
Mid-range Teacher Salary	\$46,817	\$50,401	\$53,749	\$54,455	\$56,244
Highest Teacher Salary	\$57,720	\$63,262	\$66,773	\$68,873	\$69,568
School Site Principal Salary	\$71,819	\$79,463	\$88,377	\$90,651	\$93,094
District Superintendent Salary	\$87,290	\$105,087	\$124,252	\$135,657	\$160,607
Actual Percentage for Administrative Salaries	6.26%	5.84%	5.66%	5.35%	5.00%
Actual Percentage for Teacher Salaries	37.35%	41.58%	43.06%	43.85%	42.73%